IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.15972 of 2006
Date of decision: 12.10.2006

M/s. Philips Electronics India Limited and another

....Petitioners

versus

Union of India and others

....Respondents

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Ashok Aggarwal, Sr. Advocate with
Mr. Amit Aggarwal, Mr. JS Sidhu and Mr. Ankit goyal, Advocates, for the petitioners.

Ms. Daya Chaudhary, Assistant Solicitor General of India, for the respondents.

JUDGMENT:

1. This writ petition has been preferred by the assessee against order dated 15.9.2006, Annexure P.14, passed by respondent No.3, the Customs, Excise and Service Tax Appellate Tribunal, New Delhi, (for short, 'the Tribunal') rejecting prayer for waiving requirement of pre-deposit and directing entertainment of appeal before the Tribunal on deposit of entire amount of duty and also 50% of the penalty, within eight weeks from the date of the order, failing which the appeal was to stand dismissed.

2. We have heard learned counsel for the parties.

3. We are of the view that it will be in the interest of justice to modify the order of the Tribunal to the effect that appeal filed by the petitioners is heard on merits, on petitioners' depositing the entire amount of

duty in terms of the impugned order before the Tribunal, within six weeks from today, without depositing the amount of penalty imposed, the recovery whereof will remain stayed during the pendency of the appeal before the Tribunal.

4. Ordered accordingly.

5. The petition is disposed of.

(Adarsh Kumar Goel)
Judge

October 12, 2006
'gs'

(Rajesh Bindal)
Judge